



STATE BOARD OF  
EQUALIZATION



SPECIAL TAXES  
DEPARTMENT



ENVIRONMENTAL  
FEES DIVISION

The  
occupational  
lead poisoning  
fee supports  
programs that  
educate  
businesses and  
employees on  
ways to  
prevent lead  
poisoning.

January 2000  
Publication 94

# OCCUPATIONAL LEAD POISONING FEE

HEALTH AND SAFETY CODE SECTION 105190

## *How is the occupational lead poisoning fee used?*

The fee supports the Occupational Lead Poisoning Prevention Program, which is administered by the Department of Health Services. The program is responsible for

- Identifying where lead toxicity occurs in the workplace
- Creating an occupational lead poisoning registry
- Helping employers improve lead safety
- Providing training, educational materials, and technical assistance to employers, employees, and health professionals
- Recommending measures for the prevention of occupational lead poisoning

## *Who must pay the fee?*

Employers are liable for the fee if they

- Are in an industry category that has been identified as having a potential for occupational lead poisoning (see "SIC Codes" on the reverse), *and*
- Had lead or lead-containing materials present in their business operation during the previous calendar year, *and*
- Had ten or more employees who each worked more than 160 hours in the previous calendar year — whether or not a specific job involved exposure to lead or lead-contaminating materials.

## *Who is an "employer" for purposes of the fee?*

In general, you can be considered an employer and are subject to the fee if you

- Have the authority to hire and discharge employees, *or*

- Control the work performance or duties performed, *or*
- Engage another person to do something for the benefit of the employer or a third party.

If you have questions regarding your status as an employer, please call the Environmental Fees Division at 916-323-9555.

## *When is the fee due?*

The annual fee is due to the Board of Equalization on or before the last day of February. It covers the previous calendar year. For example, returns for calendar year 1999 are due by February 29, 2000. Late payments are subject to a penalty of 10 percent, plus interest at an adjusted annual rate.

You must file a return with the Board of Equalization — even if you do not owe a fee amount or plan to apply for a fee waiver, as described below.

## *Am I eligible for a fee waiver?*

Employers that had very minimal or no lead or lead-containing materials in their business operations during the previous calendar year can apply for a fee waiver.

If you believe you qualify for a fee waiver, you should check the box on your return that indicates you would like to have a fee waiver packet sent to you. Your request for a fee waiver will be reviewed by the Department of Health Services.

For specific information about fee waivers, please contact the

Department of Health Services  
California Occupational Health  
Program/OLPPP  
1515 Clay Street, Suite 1901  
Oakland, CA 94612

Their telephone number is 510-622-4332.

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## How much is the fee?

The fee is based on

- The number of persons employed for more than 160 hours each in California *and*
- Whether the employer comes under fee category A or B.

*Category A* applies to businesses in an industry category (SIC code) for which there have been fewer than twenty cases of elevated blood level reported in the prior three-year period to the California Blood Registry.

*Category B* applies to businesses in an industry category (SIC code) for which there have been more than twenty cases of elevated blood level reported in the prior three-year period to the California Blood Registry.

### Category A Fee Rates

Employees	Fee by Calendar Year		
	1997	1998	1999
Less than 10	\$ 0	\$ 0	\$ 0
10-99	202	207	212
100-499	405	414	425
500 or more	1,011	1,034	1,061

### Category B Fee Rates

Employees	Fee by Calendar Year		
	1997	1998	1999
Less than 10	\$ 0	\$ 0	\$ 0
10-99	289	296	304
100-499	810	828	849
500 or more	2,316	2,368	2,429

## What are SIC codes?

As mentioned on the reverse, the occupational lead poisoning fee applies to businesses in certain industry categories. Those categories are based on Standard Industrial Classification (SIC) codes that were established by U.S. Department of Commerce. They are used to designate the activities of business operations. The Department of Health Services notifies the Board which businesses are in categories

that have documented evidence of potential occupational lead poisoning.

The Board of Equalization sends occupational lead poisoning fee returns to businesses based on the information it receives from the Department of Health Services. Businesses must complete the return and return it to the Board.

## For More Information

*For general information, call . . .*

1-800-400-7115

*TDD for the hearing impaired*

from TDD phones: 1-800-735-2929

from voice phones: 1-800-735-2922

*To register for this program . . .*

Call the Environmental Fees Division at 916-323-9555, or write to them at

Environmental Fees Division MIC:57

State Board of Equalization

P.O. Box 942879

Sacramento, CA 94279-0057



## Taxpayers' Rights Advocate

If you are unable to resolve a disagreement with the Board or if you would like to know more about your rights under the Occupational Lead Poisoning Fee Law, please contact the Taxpayers' Rights Advocate office for help.

Call 916-324-2798 or  
1-888-324-2798 (toll-free)

*Or write to . . .*

Taxpayers' Rights Advocate, MIC: 70

State Board of Equalization

P.O. Box 942879

Sacramento, CA 94279-0070

Returns must be filed by the end of February for the previous calendar year.